The G. I. P. Railway

G. of I., Dept. of Commerce and Industry, Notn. No. 4377, 21st June 1919, republished in Government Notn. No. 6577, R. D., 1st July 1919, B. G., 1919, Pt. I, p. 1603.

In pursuance of the proviso to sub-section (3) of section 277 of the Indian Companies Act, 1913 (VII of 1913), the Governor General in Council is pleased to exempt the Great Indian Peninsula Railway Company, incorporated in England, from the requirements of sub-section (3) of the said section, provided that the Company files annually with the Registrar of Joint Stock Companies, Bombay, a copy of the Balance Sheet showing the Company's Assets and Liabilities certified as correct by its Auditors as embodied in the half-yearly Accounts issued by the Directors of the Company to its stock-holders.

RULES UNDER ACT IX OF 1914

LOCAL AUTHORITIES LOANS

RULES FOR THE CONTROL AND INSPECTION OF WORKS AND ACCOUNTS

Notn. No. 1848, F. D., 20th June 1916, B. G., 1916, Pt. I, p. 1273.

In exercise of the powers conferred by rule 12 of the Local Authorities Loans Rules, 1915, published in the Notification of the Government of India in the Finance Department, No. 1020-A, dated the 10th November 1914, and in supersession of Government Notification in the Financial Department, No. 554, dated the 9th February 1894, the Governor in Council is pleased to make the following rules for the control and inspection of works and accounts, namely :—

I. The execution, supervision and audit of works entrusted to the Public Works Department will, as heretofore, continue to be subject to the rules of that Department as published in the Public Works Code.

II. The rules hereinafter following apply only to works to be constructed independently of the Public Works Department by local authorities authorized under the Local Authorities Loans Act, 1914, to raise money in the open market for the purpose.

III. It shall be the duty of the Executive Engineer in whose district such works are being constructed out of loans raised by local authorities in the open market under the Local Authorities Loans Act, 1914, or of any person specially authorized by Government in [illegible] connected there-

IV. Such inspection shall ordinarily be [illegible] the Executive Engineer and monthly by the Public Works Department Sub-Divisional Officer in whose charge the work may be and shall be chiefly directed to ascertaining that the quantity and quality of the work executed and the progress made in construction are fairly commensurate with the outlay charged in the accounts.

V. (*i*) For the purpose of rule IV the local authority shall cause a continuous record of expenditure to be maintained and posted monthly in the Public Works Department "Register of Works"—Form A appended to these rules. The measurements for the month and for the year and up to date must be shown for each item, but corresponding expenditure on items need only be given for those works estimated to cost over Rs. 5,000. The expenditure for the work for the month, the expenditure for the year, and the total expenditure should be shown. Columns should be provided for "Materials at site" and for liabilities. With the above information the quantities and cost (calculated on the normal cost system*) may, at any time, be compared with the estimate. With the sanction of Government the account forms may be modified and actual expenditure by items omitted in any special cases in which this is deemed desirable.

Note.—This form and the method of posting it will be found at pages 189 to 192, Government of India, Public Works Department, Form Book, Part I. A supply of working forms can be obtained from the contractors for Government of India Printing, Calcutta.

(*ii*) If a loan is raised for the construction of roads, a return of road material should be prepared for the inspection by the Public Works Department Officers.

VI. Every deviation from any project as sanctioned, which in the opinion of the Inspecting Officer is likely to entail any increase in the outlay exceeding five per cent. on the estimates approved, or to impair or diminish the utility of the works under construction, shall be reported to Government and also to the local authority concerned, and no such deviation shall in any case be proceeded with without the sanction of Government and of such local authority, or otherwise than in accordance with such requirements as Government or such local authority with the approval of Government may impose as to additions, alterations and amendments in the estimates.

VII. Every Inspecting Officer shall furnish the Chief or Superintending Engineer with a brief report of the inspections performed by him, with such remarks on the construction and progress of the works as he may deem necessary. The Chief or Superintending Engineer shall bring to the notice of Government any points on which the orders of Government are considered to be necessary.

VIII. In regard to the loan accounts of local authorities whose accounts are subject to an official audit by the Accountant General, a test audit shall be conducted by the Local Fund Audit Department of the Accountant General's Office. In all other cases the test audit shall be carried out once a year as the Accountant General may direct, and shall be confined exclusively to the accounts of expenditure from the loan.

* *Note.*—The normal cost is the cost at estimated rates of all the work actually executed.

A.

[P. W. D. Form No. 30-A.—Outer Sheet.

_____District. _____Fund.

Register of Works.

Name of Work—

Authority as to Estimate—

Amount of Estimate—

Authority as to Allotment—

Amount of Allotment—

Work commenced on .

Names of Engineers and Subordinates by whom the work was supervised and the period of their incumbencies :—

Names.	From	To

Work completed on the Completion Report submitted to the Accountant General with this Office No._____

Disbursements

Note.—This form will be used for all works costing over Rs. 2,500, whether accounted for according to *actual* or *normal* cost. When used for the latter class of works, the blank column immediately preceding "Total value of work done" should be headed 'Total normal cost"

FORM.

NAME OF

Months, etc.									
		Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.
Estimate ..	Rate ..								
Expenditure of previous year brought forward.	Rate ..								
April 19 ..									
	Total ..								
	Rate ..								
May ..									
	Total ..								
	Rate ..								
June ..									
	Total ..								
	Rate ..								
July ..									
	Total ..								
	Rate ..								
August ..									
	Total ..								
	Rate ..								
September ..									
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October ..									
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November ..									
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December ..									
	Total ..								
	Rate ..								
January ..									
	Total ..								
	Rate ..								
February ..									
	Total ..								
	Rate ..								
	Total ..								
	Rate ..								

WORK—

				Work Expenditure as compared with Cash Expenditure.				
	Total value of work done.	Materials at site.	Advances.	Total.	Deduct arrears due.	Total outlay to date from commencement of work.	Total outlay during the current year.	Initials of the Executive Engineer and Accountant to transactions of the month.
Amount.	Amount.	Amount	Amount.	Amount.	Amount.	Amount.	Amount.	

Explanation of difference or deviations from the sanctioned estimate :—

Item No.	Particulars.

District.